UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 25-1859

MARK-CHRISTOPHER JOHNSON,

Plaintiff - Appellant,

v.

VIRGINIA DEPARTMENT OF TAXATION,

Defendant - Appellee.

Appeal from the United States District Court for the Eastern District of Virginia, at Newport News. Jamar Kentrell Walker, District Judge. (4:24-cv-00113-JKW-LRL)

Submitted: October 30, 2025 Decided: November 4, 2025

Before RUSHING and BENJAMIN, Circuit Judges, and KEENAN, Senior Circuit Judge.

Affirmed as modified by unpublished per curiam opinion.

Mark-Christopher Johnson, Appellant Pro Se.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Mark-Christopher Johnson appeals the district court's order dismissing his civil action for lack of subject matter jurisdiction. We have reviewed the record and discern no reversible error. Accordingly, we modify the district court's order, *Johnson v. Va. Dep't of Tax'n*, No. 4:24-cv-00113-JKW-LRL (E.D. Va. July 14, 2025), to reflect dismissal of Johnson's claims without prejudice, *see S. Walk at Broadlands Homeowner's Ass'n v. OpenBand at Broadlands, LLC*, 713 F.3d 175, 185 (4th Cir. 2013) (noting that court lacking "jurisdiction has no power to adjudicate and dispose of a claim on the merits"), and affirm the order as modified, *see* 28 U.S.C. § 2106. We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED AS MODIFIED